**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE P.R.RAMAN**

**WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928**

**WP(C).No. 27762 of 2006(E)**
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**PETITIONER:**
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**PHILIP MATHEW,**
**PROPRIETOR, PHILIP GRANO PRODUCTS,**
**MALLAPPILLY, THIRUVALLA.**

**BY ADV. SRI.P.NARAYANAN**

**RESPONDENTS:**
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**1. STATE OF KERALA,**
**REPRESENTED BY SECRETARY TO MINISTRY OF FINANCE,**
**GOVT. SECRETARIAT, THIRUVANANTHAPURAM.**

**2. THE SALES TAX INSPECTOR,**
**COMMERCIAL TAXES, SALES TAX CHECK POST,**
**WALAYAR, PALAGHAT.**

**3. THE DEPUTY COMMISSIONER,**
**COMMERCIAL TAXES, PALAKKAD.**

**BY GOVERNMENT PLEADER SRI.JULIAN XAVIER**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**WPC NO.27762/2006**

**APPENDIX**

**PETITIONER'S EXHIBITS**

**EXHIBIT P1: COPY OF THE CERTIFICATE DATED 11.7.06 ISSUED BY THE SALES TAX OFFICER, THIRUVALLA.**

**EXHIBIT P2: COPY OF THE DEMAND NOTICE NO.13025 B 2006-07 DATED 17.10.2006 ISSUED BY THE 2ND RESPONDENT.**

**EXHIBIT P3: COPY OF THE DEMAND NOTICE NO.13142 B 2006-07 DATED 20.10.2006 ISSUED BY THE 2ND RESPONDENT.**

**//TRUE COPY//**

**P.A. TO JUDGE**

**P.R.RAMAN, J.**

**W.P.(C) NO. 27762 OF 2006**

**Dated this the 20th day of December, 2006**

**J U D G M E N T**

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

**P.R.RAMAN, JUDGE**

Rp